



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: VILLAGE OF SOMERSET WATER UTILITY

Principal Office: 110 SPRING STREET  
P.O. BOX 356  
SOMERSET, WI 54025

For the Year Ended: DECEMBER 31, 1997

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*







---

**IDENTIFICATION AND OWNERSHIP**

---

---

**Names and titles of utility management including manager or superintendent:**

---

**Name:** MR EUGENE L'ALLIER**Title:** WATER UTILITY SUPERINTENDENT**Office Address:**110 SPRING STREET  
P.O. BOX 356  
SOMERSET, WI 54025**Telephone:** (715) 247 - 5555**Fax Number:** (715) 247 - 5790**E-mail Address:**

---

**Name of utility commission/committee:** PUBLIC WORKS COMMITTEE

---

**Names of members of utility commission/committee:**MR DWAYNE JACOBS, PUBLIC WORKS COMM. CHAIR  
MR JEFF JOHNSON, PUBLIC WORKS COMM.  
MR RICHARD KOHLER, PUBLIC WORKS COMM.

---

**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

---

**Provide the following information regarding the provider(s) of contract services:**

---

**Firm Name:**

---

**Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

---

**Contract/Agreement beginning-ending dates:****Provide a brief description of the nature of Contract Operations being provided:**





**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					<b>0</b>	<b>1</b>
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>						
NONE					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	183,625	0	0	0	<b>183,625</b>	<b>1</b>
Less: interdepartmental sales	0		0		<b>0</b>	<b>2</b>
Less: interdepartmental rents					<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>183,625</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>183,625</b>	





**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (100)	1,722,798	0	0	0	<b>1</b>
Utility Plant Purchased or Sold (391)					<b>2</b>
Utility Plant in Process of Reclassification (392)					<b>3</b>
Utility Plant Leased to Others (393)					<b>4</b>
Property Held for Future Use (394)					<b>5</b>
Construction Work in Progress (395)	160,294				<b>6</b>
Utility Plant Acquisition Adjustments (396)					<b>7</b>
Other Utility Plant Adjustments (397)					<b>8</b>
<b>Total Utility Plant</b>	<b>1,883,092</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	275,132	0	0	0	<b>9</b>
<b>Total Accumulated Provision</b>	<b>275,132</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>1,607,960</b>	<b>0</b>	<b>0</b>	<b>0</b>	



**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant				0	1
<b>Other (specify):</b>					
NONE				0	2
<b>Total Nonutility Property (121)</b>	0	0	0	0	
Less accum. prov. depr. & amort. (122)				0	3
<b>Net Nonutility Property</b>	0	0	0	0	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>
Balance first of year	1
<b>Additions:</b>	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
<b>Total Additions</b>	<u>0</u>
<b>Deductions:</b>	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
<b>Total accounts written off</b>	<u>0</u>
<b>Balance end of year</b>	<u><u>0</u></u>

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>
<b>Electric Utility</b>						
Fuel for generation					0	1
Other					0	2
<b>Total Electric Utility</b>					<u>0</u>	<u>0</u>

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	3,399	3,652	2
Sewer utility			3
Gas utility			4
Merchandise			5
Other materials & supplies			6
<b>Total Materials and Supplies</b>	<u><u>3,399</u></u>	<u><u>3,652</u></u>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
\$220,000 G.O. NOTES	86	428	2,362	1
\$221,872 MORTGAGE REVENUE BONDS	1,063	428	9,392	2
\$320,000 G.O. NOTES	69	428	1,549	3
\$790,000 G.O. NOTE	484	428	2,077	4
\$790,000 MORTGAGE REVENUE BONDS	340	428	17,578	5
UNAMORTIZED DEBT REFUNDING LOSS	679	428	5,915	6
<b>Total</b>			<b>38,873</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				7
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	304,705	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<b>304,705</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
MORTGAGE REVENUE BONDS - 11/1/95	11/01/1995	07/01/2012	5.00%	206,024	<b>1</b>
MORTGAGE REVENUE BONDS - 10/1/97	10/01/1997	07/01/2017	5.00%	480,636	<b>2</b>
<b>Total Bonds (Account 221):</b>				<b>686,660</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>	
<b>Advances (223)</b>					
G.O. PROMISSORY NOTE - 10/12/94	10/12/1994	11/24/1999	6.00%	38,500	<b>1</b>
G.O. PROMISSORY NOTE - 12/1/96	12/01/1996	12/01/2006	5.00%	139,784	<b>2</b>
G.O. PROMISSORY NOTE - 2/1/97	02/01/1997	02/01/2006	5.00%	37,408	<b>3</b>
G.O. PROMISSORY NOTE - 10/1/97	10/01/1997	07/01/2017	5.00%	53,328	<b>4</b>
<b>Total for Account 223</b>				<b>269,020</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	34,739	1
<b>Accruals:</b>		
Charged water department expense	36,682	2
Charged electric department expense		3
Charged sewer department expense	615	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>37,297</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	34,739	6
Social Security taxes	2,322	7
PSC Remainder Assessment	236	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>37,297</b>	
<b>Balance end of year</b>	<b>34,739</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
MORTGAGE REVENUE BONDS - 11/1/95		11,707	11,707	0	1
MORTGAGE REVENUE BONDS - 10/1/97		6,600		6,600	2
<b>Subtotal</b>	<b>0</b>	<b>18,307</b>	<b>11,707</b>	<b>6,600</b>	
<b>Advances from Municipality (223)</b>					
G.O. PROMISSORY NOTE - 12/1/96	129	7,136	6,723	542	3
G.O. PROMISSORY NOTE - 10/12/94	286	2,714	2,750	250	4
G.O. PROMISSORY NOTE - 9/17/96	760	381	1,141	0	5
G.O. PROMISSORY NOTE - 2/1/97		1,608	846	762	6
G.O. PROMISSORY NOTE - 10/1/97		656		656	7
<b>Subtotal</b>	<b>1,175</b>	<b>12,495</b>	<b>11,460</b>	<b>2,210</b>	
<b>Other long-Term Debt (224)</b>					
NONE				0	8
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE				0	9
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>1,175</b>	<b>30,802</b>	<b>23,167</b>	<b>8,810</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	490,428					<b>490,428</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services	18,973					<b>18,973</b>	<b>2</b>
For Mains	57,740					<b>57,740</b>	<b>3</b>
<b>Other (specify):</b>							
Hydrants	12,042					<b>12,042</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>579,183</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>579,183</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	100,284					<b>100,284</b>	<b>6</b>



**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Other Deferred Debits (183):</b>		
NONE		16
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
NONE		17
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
DEFERRED TID #2 CONTRIBUTION (DEFERRED UNTIL PAYMENT RECEIVED)	178,212	18
<b>Total (Acct. 253):</b>	<b>178,212</b>	



**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	304,705	1
Appropriated Earned Surplus	10,020	2
Unappropriated Earned Surplus	350,508	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>665,233</b>	
<b>Net Income</b>		
Net Income	15,476	5
<b>Percent Return on Proprietary Capital</b>	<b>2.33%</b>	

## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

**1. Acquisitions.**

NONE

**2. Leaseholder changes.**

NONE

**3. Extensions of service.**

NONE

**4. Estimated changes in revenues due to rate changes.**

NONE

**5. Obligations incurred or assumed, excluding commercial paper.**

NONE

**6. Formal proceedings with the Public Service Commission.**

NONE

**7. Any additional matters.**

NONE

---

**FINANCIAL SECTION FOOTNOTES**

---

**Identification and Ownership (Page iv)**

October 16, 1998

Ms. Pamela Donohoe, Clerk  
Somerset Water Utility  
P.O. Box 356  
Somerset, Wi 54025-0356

1997 Analytical Review DWCCA-5550-PJL

Dear Ms. Donohoe:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1997 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. You did a good job completing your report. In order to complete this review, we request the following information:

Paragraph No. 2 of our letter dated January 28, 1997, with regard to analytical review of the 1995 annual report, authorized a revised composite depreciation rate of 2.03 percent, to be effective on January 1, 1997. The revised rate of 2.03 percent was not used during 1997, rather the old rate of 1.82 percent was used as reported on page F-7, line 22. Please confirm that the revised composite depreciation rate of 2.03 percent will be used beginning in 1998.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

pjl:W:\COMPL\LEEGE\5550 ar

**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	181,391	1
<b>Total Sales of Water</b>	<b>181,391</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	645	2
Other Water Revenues (474)	1,589	3
Amortization of Construction Grants (475)	0	4
<b>Total Other Operating Revenues</b>	<b>2,234</b>	
<b>Total Operating Revenues</b>	<b>183,625</b>	
<b>Operation and Maintenance Expenses</b>		
Plant Operation and Maintenance Expenses (600-660)	41,141	5
General Operating Expenses (680-690)	34,443	6
<b>Total Operation and Maintenance Expenses</b>	<b>75,584</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	28,483	7
Amortization Expense (404)		8
Taxes (408)	36,682	9
<b>Total Other Operating Expenses</b>	<b>65,165</b>	
<b>Total Operating Expenses</b>	<b>140,749</b>	
<b>NET OPERATING INCOME</b>	<b>42,876</b>	



**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
------------------------------------	--	--	-------------------------------

NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	55,164	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>55,164</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	645	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>645</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	1,589	7
<b>Other (specify):</b>		
NONE		8
<b>Total Other Water Revenues (474)</b>	<b>1,589</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		9
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)	17,035	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	8,453	3
Chemicals (630)		4
Supplies and Expenses (640)	5,802	5
Repairs of Water Plant (650)	8,389	6
Transportation Expenses (660)	1,462	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>41,141</b>	
<b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	13,664	8
Office Supplies and Expenses (681)	1,540	9
Outside Services Employed (682)	2,500	10
Insurance Expense (684)	4,226	11
Employees Pensions and Benefits (686)	12,443	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	70	14
Uncollectible Accounts (690)		15
<b>Total General Operating Expenses</b>	<b>34,443</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>75,584</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		34,739	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		615	2
<b>Net property tax equivalent</b>		<b>34,124</b>	
Social Security		2,322	3
PSC Remainder Assessment		236	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>36,682</b>	









**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Distribution Reservoirs and Standpipes (342)			<b>100,024</b>	<b>26</b>
Transmission and Distribution Mains (343)	10,111		<b>865,435</b>	<b>27</b>
Fire Mains (344)			<b>0</b>	<b>28</b>
Services (345)	3,885		<b>161,848</b>	<b>29</b>
Meters (346)	375		<b>61,073</b>	<b>30</b>
Hydrants (348)	486		<b>114,487</b>	<b>31</b>
Other Transmission and Distribution Plant (349)			<b>0</b>	<b>32</b>
<b>Total Transmission and Distribution Plant</b>	<b>14,857</b>	<b>0</b>	<b>1,303,767</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (370)			<b>0</b>	<b>33</b>
Structures and Improvements (371)			<b>17,768</b>	<b>34</b>
Office Furniture and Equipment (372)			<b>4,096</b>	<b>35</b>
Computer Equipment (372.1)			<b>6,285</b>	<b>36</b>
Transportation Equipment (373)			<b>15,809</b>	<b>37</b>
Other General Equipment (379)			<b>8,440</b>	<b>38</b>
Other Tangible Property (390)			<b>0</b>	<b>39</b>
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>52,398</b>	
<b>Total utility plant in service directly assignable</b>	<b>14,857</b>	<b>0</b>	<b>1,722,798</b>	
Common Utility Plant Allocated to Water Department			<b>0</b>	<b>40</b>
<b>Total utility plant in service</b>	<b>14,857</b>	<b>0</b>	<b>1,722,798</b>	



**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
156 DEPOT STREET	#3	270	24	1,440,000	Yes	<b>1</b>
650 LASER DRIVE	#4	513	24	1,444,000	Yes	<b>2</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1





**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

			Number of Feet				
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	2.000	350				350
M	D	4.000	4,758				4,758
M	D	6.000	19,863	172	172		19,863
M	D	8.000	19,340	3,457	883		21,914
M	D	12.000	2,739				2,739
Total Within Municipality			47,050	3,629	1,055	0	49,624
Total Utility			47,050	3,629	1,055	0	49,624

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	179				179		1
M	1.000	182	55	9		228	52	2
M	1.250	6				6		3
M	1.500	39	13	13		39		4
M	2.000	11				11		5
M	4.000	4				4	1	6
M	6.000	18				18		7
M	8.000	1				1		8
<b>Total Utility</b>		<b>440</b>	<b>68</b>	<b>22</b>	<b>0</b>	<b>486</b>	<b>53</b>	



**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality					0	1
Within Municipality	95	8	1		102	2
<b>Total Fire Hydrants</b>	<b>95</b>	<b>8</b>	<b>1</b>	<b>0</b>	<b>102</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year**

Number of hydrants operated during year:	102
Number of distribution system valves end of year:	151
Number of distribution valves operated during year:	85

---

## WATER OPERATING SECTION FOOTNOTES

---

### Water Mains (Page W-15)

Main additions financed by the utility (long-term debt) and a developer (special assessments).

---

### Water Services (Page W-16)

New service additions financed by developer (special assessments) in accordance with PSC regulations.

Replacement services financed by utility (long-term debt).

---